

MACOMB COUNTY, MICHIGAN

December 31, 2004

Required Supplementary Information

Budgetary Comparison Schedule – General Fund

Budgetary Comparison Schedule – Revenue Sharing Reserve Fund

Schedule of Funding Progress

Schedule of Employer Contributions

MACOMB COUNTY, MICHIGAN
Required Supplementary Information
Budgetary Comparison Schedule (GAAP Basis) - General Fund Revenues
Year Ended December 31, 2004

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Taxes				
Current property	\$ 108,770,508	\$ 108,820,508	\$ 107,278,756	\$ (1,541,752)
Delinquent personal property	600,000	550,000	745,946	195,946
	<u>109,370,508</u>	<u>109,370,508</u>	<u>108,024,702</u>	<u>(1,345,806)</u>
Licenses and Permits	392,000	392,000	397,172	5,172
Federal Grants	-	-	129,964	129,964
State Grants				
Revenue sharing	9,800,000	2,229,821	4,683,013	2,453,192
Court financing	4,962,069	5,012,069	5,486,257	474,188
Single business tax	1,411,814	1,411,814	1,308,447	(103,367)
Cigarette tax	380,201	380,201	453,264	73,063
Liquor tax	1,761,095	1,761,095	1,815,930	54,835
Other	711,500	711,500	879,523	168,023
	<u>19,026,679</u>	<u>11,506,500</u>	<u>14,626,434</u>	<u>3,119,934</u>
Charges for Services				
Court costs and fees	1,462,600	1,462,600	1,493,215	30,615
Certified copies	740,100	740,100	788,370	48,270
Probation oversight fees	1,591,900	1,591,900	1,417,326	(174,574)
Land transfer tax	3,500,000	3,500,000	5,046,750	1,546,750
Recording fees	4,117,500	4,117,500	5,361,548	1,244,048
Rents	-	-	120,763	120,763
Sheriff road patrol	3,460,938	3,767,147	3,855,177	88,030
Other sheriff services	499,646	499,646	791,419	291,773
Foster care	850,000	850,000	1,030,238	180,238
Attorney fees	1,175,000	1,175,000	1,107,746	(67,254)
Public works - pumping station	1,124,000	1,124,000	1,030,437	(93,563)
Personal services	970,000	970,000	230,752	(739,248)
Housing inmates	2,385,000	2,385,000	1,992,937	(392,063)
Soil erosion fees	500,000	500,000	484,520	(15,480)
Commissions	1,453,000	1,143,791	938,300	(205,491)
Miscellaneous	1,014,895	1,062,895	1,065,012	2,117
	<u>24,844,579</u>	<u>24,889,579</u>	<u>26,754,510</u>	<u>1,864,931</u>
Investment income	3,638,000	3,638,000	2,564,527	(1,073,473)
Charges to Other Funds for				
Administrative Services				
Data processing division	4,850,000	4,850,000	5,637,068	787,068
Other administrative charges	4,549,561	4,733,954	4,879,928	145,974
	<u>9,399,561</u>	<u>9,583,954</u>	<u>10,516,996</u>	<u>933,042</u>
Fines and Forfeitures	890,100	890,100	1,058,973	168,873
Other Revenue	24,150	41,150	206,739	165,589
Total Revenues	<u>167,585,577</u>	<u>160,311,791</u>	<u>164,280,017</u>	<u>3,968,226</u>
Other Financing Sources				
Transfers in	8,655,000	17,725,179	19,668,740	1,943,561
Total Revenues and Other Financing Sources	<u>\$ 176,240,577</u>	<u>\$ 178,036,970</u>	<u>\$ 183,948,757</u>	<u>\$ 5,911,787</u>

MACOMB COUNTY, MICHIGAN
Required Supplementary Information
Budgetary Comparison Schedule (GAAP Basis) - General Fund Expenditures
Year Ended December 31, 2004

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Legislative				
Board of Commissioners				
Salaries and fringe benefits	\$ 1,956,187	\$ 1,956,187	\$ 1,821,721	\$ 134,466
Operating	175,471	175,471	136,556	38,915
Department Total	2,131,658	2,131,658	1,958,277	173,381
Total Legislative	2,131,658	2,131,658	1,958,277	173,381
Judicial				
Circuit court				
Salaries and fringe benefits	4,519,825	4,519,825	4,270,566	249,259
Operating	4,630,057	4,630,057	2,784,145	1,845,912
Department Total	9,149,882	9,149,882	7,054,711	2,095,171
District Court - New Baltimore				
Salaries and fringe benefits	1,005,015	1,005,015	867,766	137,249
Operating	256,727	256,727	218,785	37,942
Department Total	1,261,742	1,261,742	1,086,551	175,191
District Court - Romeo				
Salaries and fringe benefits	732,953	732,953	726,042	6,911
Operating	196,730	214,530	194,582	19,948
Capital outlay	-	200	200	-
Department Total	929,683	947,683	920,824	26,859
District Court - 3rd Class				
Operating	57,500	59,000	40,809	18,191
Family Counseling				
Salaries and fringe benefits	49,287	51,787	51,060	727
Operating	160,086	160,086	137,300	22,786
Department Total	209,373	211,873	188,360	23,513
Family Court - Juvenile Division				
Salaries and fringe benefits	4,775,938	4,775,938	4,140,614	635,324
Operating	1,394,786	1,551,786	1,543,139	8,647
Department Total	6,170,724	6,327,724	5,683,753	643,971
Jury Commission				
Operating	50,304	41,428	18,950	22,478

MACOMB COUNTY, MICHIGAN
Required Supplementary Information
Budgetary Comparison Schedule (GAAP Basis) - General Fund Expenditures
Year Ended December 31, 2004

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Judicial (concluded)				
Municipal Court				
Operating	1,500	-	-	-
Probate Court - Mental Division				
Salaries and fringe benefits	767,180	767,180	682,486	84,694
Operating	304,092	354,092	233,889	120,203
Department Total	1,071,272	1,121,272	916,375	204,897
Probate Court - Wills and Estates Division				
Salaries and fringe benefits	2,138,011	2,138,011	1,994,484	143,527
Operating	295,493	295,493	261,237	34,256
Department Total	2,433,504	2,433,504	2,255,721	177,783
Probation - Circuit Court				
Operating	163,569	163,569	145,389	18,180
Department Total	163,569	163,569	145,389	18,180
Probation - District Court				
Salaries and fringe benefits	1,197,489	1,197,489	1,048,167	149,322
Operating	112,238	111,457	91,825	19,632
Department Total	1,309,727	1,308,946	1,139,992	168,954
Total Judicial	22,808,780	23,026,623	19,451,435	3,575,188
General Government				
County Clerk				
Salaries and fringe benefits	3,667,840	3,667,840	3,385,722	282,118
Operating	323,161	352,009	351,790	219
Department Total	3,991,001	4,019,849	3,737,512	282,337
Corporation Counsel				
Salaries and fringe benefits	948,750	948,750	793,024	155,726
Operating	41,879	41,879	39,860	2,019
Department Total	990,629	990,629	832,884	157,745
Elections				
Operating	56,298	57,862	48,684	9,178

MACOMB COUNTY, MICHIGAN
Required Supplementary Information
Budgetary Comparison Schedule (GAAP Basis) - General Fund Expenditures
Year Ended December 31, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
General Government (continued)				
Facilities and Operations				
Salaries and fringe benefits	6,712,121	6,712,121	6,613,285	98,836
Operating	8,772,934	8,772,934	6,561,034	2,211,900
Department Total	15,485,055	15,485,055	13,174,319	2,310,736
Finance				
Administration/Accounting				
Salaries and fringe benefits	2,238,287	2,238,287	1,757,369	480,918
Operating	125,500	125,500	115,407	10,093
Department Total	2,363,787	2,363,787	1,872,776	491,011
Equalization				
Salaries and fringe benefits	1,116,417	1,116,417	915,952	200,465
Operating	79,503	79,503	69,672	9,831
Department Total	1,195,920	1,195,920	985,624	210,296
Purchasing				
Salaries and fringe benefits	1,245,899	1,245,899	1,203,973	41,926
Operating	240,301	240,301	236,303	3,998
Department Total	1,486,200	1,486,200	1,440,276	45,924
Reimbursement				
Salaries and fringe benefits	803,309	803,309	746,660	56,649
Operating	99,674	99,674	84,200	15,474
Department Total	902,983	902,983	830,860	72,123
Human Resources				
Salaries and fringe benefits	1,639,671	1,871,243	1,697,022	174,221
Operating	255,865	255,865	217,384	38,481
Department Total	1,895,536	2,127,108	1,914,406	212,702
Management Information Services				
Salaries and fringe benefits	4,234,533	4,234,533	3,856,609	377,924
Operating	1,453,027	1,456,777	1,059,701	397,076
Department Total	5,687,560	5,691,310	4,916,310	775,000

MACOMB COUNTY, MICHIGAN
Required Supplementary Information
Budgetary Comparison Schedule (GAAP Basis) - General Fund Expenditures
Year Ended December 31, 2004

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
General Government (concluded)				
MSU Extension				
Salaries and fringe benefits	756,171	756,171	704,686	51,485
Operating	222,448	222,448	206,340	16,108
Department Total	978,619	978,619	911,026	67,593
Planning Commission				
Salaries and fringe benefits	2,128,759	2,128,759	1,772,582	356,177
Operating	165,514	176,539	164,307	12,232
Department Total	2,294,273	2,305,298	1,936,889	368,409
Plat Board				
Operating	4,500	4,500	1,400	3,100
Prosecuting Attorney				
Salaries and fringe benefits	8,480,448	8,475,898	7,125,490	1,350,408
Operating	607,104	626,654	577,743	48,911
Department Total	9,087,552	9,102,552	7,703,233	1,399,319
Public Works				
Salaries and fringe benefits	4,142,996	4,138,741	3,651,398	487,343
Operating	217,865	275,389	259,208	16,181
Department Total	4,360,861	4,414,130	3,910,606	503,524
Register of Deeds				
Salaries and fringe benefits	1,351,760	1,366,760	1,366,270	490
Operating	1,102,044	1,102,044	918,129	183,915
Department Total	2,453,804	2,468,804	2,284,399	184,405
Risk Management and Safety				
Salaries and fringe benefits	319,271	319,271	288,931	30,340
Operating	52,542	52,542	47,012	5,530
Department Total	371,813	371,813	335,943	35,870
Treasurer				
Salaries and fringe benefits	1,920,998	1,920,998	1,845,407	75,591
Operating	180,073	180,073	165,566	14,507
Department Total	2,101,071	2,101,071	2,010,973	90,098
Total General Government	55,707,462	56,067,490	48,848,120	7,219,370

MACOMB COUNTY, MICHIGAN
Required Supplementary Information
Budgetary Comparison Schedule (GAAP Basis) - General Fund Expenditures
Year Ended December 31, 2004

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Public Safety				
Civil Service Commission				
Operating	48,700	48,700	17,229	31,471
Court Building Safety				
Salaries and fringe benefits	972,047	972,047	963,402	8,645
Operating	46,379	46,379	34,162	12,217
Capital outlay	10,000	10,000	-	10,000
Department Total	1,028,426	1,028,426	997,564	30,862
Emergency Services				
Salaries and fringe benefits	302,725	302,725	253,884	48,841
Operating	33,634	33,634	24,709	8,925
Department Total	336,359	336,359	278,593	57,766
Security				
Salaries and fringe benefits	562,486	562,486	530,155	32,331
Operating	10,034	10,034	9,019	1,015
Department Total	572,520	572,520	539,174	33,346
Sheriff Department				
Salaries and fringe benefits	41,156,903	41,156,903	40,921,384	235,519
Operating	7,149,330	8,472,981	8,378,298	94,683
Capital outlay	202,200	238,779	145,120	93,659
Department Total	48,508,433	49,868,663	49,444,802	423,861
Technical Services				
Salaries and fringe benefits	716,900	716,900	608,255	108,645
Operating	43,075	43,075	29,788	13,287
Capital outlay	33,500	33,500	11,920	21,580
Department Total	793,475	793,475	649,963	143,512
Total Public Safety	51,287,913	52,648,143	51,927,325	720,818

MACOMB COUNTY, MICHIGAN
Required Supplementary Information
Budgetary Comparison Schedule (GAAP Basis) - General Fund Expenditures
Year Ended December 31, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
Health and Welfare				
Water Quality Board				
Salaries and fringe benefits	3,780	3,780	455	3,325
Operating	11,220	11,220	4,790	6,430
Department Total	<u>15,000</u>	<u>15,000</u>	<u>5,245</u>	<u>9,755</u>
Senior Citizens Services				
Salaries and fringe benefits	18,241	20,101	20,096	5
Operating	265,800	265,800	233,504	32,296
Department Total	<u>284,041</u>	<u>285,901</u>	<u>253,600</u>	<u>32,301</u>
Veteran's Affairs				
Salaries and fringe benefits	357,082	357,082	314,706	42,376
Operating	202,587	205,567	196,403	9,164
Capital outlay	6,000	6,020	6,020	-
Department Total	<u>565,669</u>	<u>568,669</u>	<u>517,129</u>	<u>51,540</u>
Total Health and Welfare	<u>864,710</u>	<u>869,570</u>	<u>775,974</u>	<u>93,596</u>
Other Current Operations				
Non-Departmental Appropriations	7,206,546	6,655,113	4,732,839	1,922,274
Capital Outlay	<u>900,000</u>	<u>945,000</u>	<u>722,119</u>	<u>222,881</u>
Total Expenditures	<u>140,907,069</u>	<u>142,343,597</u>	<u>128,416,089</u>	<u>13,927,508</u>
Other Financing Uses				
Transfers Out	65,069,023	65,530,304	58,307,955	7,222,349
Total Expenditures and Other Financing Uses	<u>\$ 205,976,092</u>	<u>\$ 207,873,901</u>	<u>\$ 186,724,044</u>	<u>\$ 21,149,857</u>

MACOMB COUNTY, MICHIGAN
Required Supplementary Information
Budgetary Comparison Schedule (GAAP Basis) - Revenue Sharing Reserve Fund
Year Ended December 31, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
Revenues				
Current property taxes	\$ 37,772,742	\$ 37,772,742	\$ 37,772,742	\$ -
Investment income				-
Total Revenues	<u>37,772,742</u>	<u>37,772,742</u>	<u>37,772,742</u>	<u>-</u>
Other Financing Uses				
Transfers out	<u>\$ (37,772,742)</u>	<u>\$ (37,772,742)</u>	<u>\$ (9,070,179)</u>	<u>28,702,563</u>
Total Other Financing Uses	<u>(37,772,742)</u>	<u>(37,772,742)</u>	<u>(9,070,179)</u>	<u>28,702,563</u>
Net change in fund balances	-	-	28,702,563	28,702,563
Fund balances, beginning of year	-	-	-	-
Fund balances, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 28,702,563</u>	<u>\$ 28,702,563</u>

MACOMB COUNTY, MICHIGAN
REQUIRED SUPPLEMENTARY INFORMATION - EMPLOYEES' RETIREMENT SYSTEM

SCHEDULE OF FUNDING PROGRESS

Actuarial Valuation Date December 31	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) -Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a percentage of Covered Payroll ((b-a)/c)
1998	503,458,791	415,475,313	(87,983,478)	121.18	100,795,108	(87.29)
1999	581,170,294	446,999,030	(134,171,264)	130.02	105,581,699	(127.08)
2000	635,685,439	497,584,613	(138,100,826)	127.75	105,284,539	(131.17)
2001	657,800,320	513,299,693	(144,500,627)	128.15	106,979,632	(135.07)
2002	645,539,428	578,104,382	(67,435,046)	111.66	121,299,445	(55.59)
2003	639,624,122	624,212,027	(15,412,095)	102.47	127,235,644	(12.11)

SCHEDULE OF EMPLOYER CONTRIBUTIONS

Year Ended	General Employees		Sheriff Employees		Road Employees		Total
	Annual Required Contribution	Percentage Contributed	Annual Required Contribution	Percentage Contributed	Annual Required Contribution	Percentage Contributed	
1998	5,561,895	100	3,361,802	100	2,070,263	100	10,993,960
1999	4,665,757	100	2,889,371	100	1,792,220	100	9,347,348
2000	2,837,566	100	2,170,690	100	1,492,430	100	6,500,686
2001	496,645	100	1,325,647	100	849,866	100	2,672,158
2002	1,707,060	100	1,184,523	100	372,158	100	3,263,741
2003	842,903	100	1,235,022	100	964,174	100	3,042,099
2004	3,741,031	100	3,267,545	100	1,569,268	100	8,577,844